

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

UBS AG, Stamford Branch,

Plaintiff,

-against-

HealthSouth Corporation,

Defendant.

Civil Action No. 07 CV 8490 (LAP)
ECF Case

**DECLARATION OF SANDRA M. LIPSMAN
IN SUPPORT OF MOTION TO DISMISS OR STAY**

SANDRA M. LIPSMAN declares pursuant to 28 U.S.C. § 1746:

1. I am a partner in the firm of Gregory P. Joseph Law Offices LLC, counsel for HealthSouth Corporation (“HealthSouth”).
2. I submit this declaration in support of HealthSouth’s motion to dismiss or stay this case in deference to a first-filed civil action that has been actively litigated in Alabama state court for the past five years, *Tucker v. Scrushy*, Civil Action No. CV-02-5212 (Circuit Ct. Jefferson Co. (the “Alabama Action”)).
3. No previous application for similar relief has been made.
4. This declaration is submitted to place before the Court certain documents in the Alabama Action. Pursuant to Rule 201(d) of the Federal Rules of Evidence, HealthSouth respectfully requests that the Court take judicial notice of the following Exhibits A, B and C. Exhibit D is submitted as the sworn testimony of a former executive of UBS Securities LLC relating to the fact question whether UBS Securities LLC was the lender to MedCenterDirect.com.

5. Attached are true and correct copies of the following documents:

Exhibit	Document
A	Order dated February 19, 2008, granting Derivative Plaintiff Tucker's Motion to Strike UBS Securities, LLC's Amended Answer to Tucker's Third and Fourth Amended Complaints in the Alabama Action ("February 19 Order").
B	Order in the Alabama Action, dated March 8, 2008, amending February 19 Order in response to UBS Securities' Motion to Reconsider the Court's February 19 Order or, In the Alternative, for Issuance of a Stay Pending Appeal ("UBS Motion to Reconsider February 19 Order").
C	Transcript of March 6, 2008 Hearing on UBS Motion to Reconsider February 19 Order.
D	Excerpts from the March 5, 2008 Deposition of Roderick O'Neil in the Alabama Action.

I declare under penalty of perjury that the foregoing is true and correct. Executed on March 14, 2008.



Sandra M. Lipsman

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